Process Name: General Ledger	**Process Identifier: GL**
Sub-Process Name: Chart of Account Maintenance	**Sub-Process Identifier**: GL-1

Sub-Process Purpose and Objectives: To appropriately and accurately maintain the chart of account elements.

Sub-Process Description: The State uses STARS to maintain its accounting records. Responsibility for the chart of account maintenance is divided between the Division of Accounts (Accounts) and the agencies. The agencies are responsible for agency object (revenue and expenditure), index/cost center, grants, organization structure and the program structure code. Accounts maintains fund, general ledger, subsidiary, object (revenue and expenditure), appropriation, allotment and project codes. The need for a new code may be driven by the Legislature, an external entity such as GASB, or a reporting requirement. Once the need for a new code is identified, it is requested via e-mail, letter or phone.

The process for maintaining fund, general ledger, object, appropriation, and allotment codes are the same. If the request is budget related then it is routed to the Division of Budget (Budget) for review and approval. If Budget approves the request then it is routed to Accounts for data entry. Accounts receives and reviews all non-budget related requests. All requests that are approved by either Budget or Accounts are entered into STARS by Accounts. All rejected requests are routed back to the requestor.

The project maintenance process is similar to the fund, general ledger, object, appropriation, and allotment process. If the project is system development related then must be approved by both Division of Information Resources (OIR) and Budget before Accounts will add it to the system. If the project is not budget related then Accounts will review the request and add the project to STARS. If OIR, Budget or Accounts rejects the request then the requestor is notified.

Sub-Process Trigger(s):	**Key Sub-Process Participants:**
• Need for a new chart of account element.	• Requestor • Division of Accounts • Division of Budget • Office of Information Resources

Process Name: General Ledger	**Process Identifier: GL**
Sub-Process Name: Chart of Account Maintenance	**Sub-Process Identifier**: GL-1

Inputs:

Input	Format	Volume/Time	Suppliers
Projects Request	e-mail/letter/phone call	300/year	Agencies
Other requests mostly subsidiaries	e-mail/letter/phone call	400/year	Agencies

Outputs:

Output	Format	Volume/Time	Recipients
Project notification to agency	e-mail/phone call	300/year	Agencies/Legislature
Subsidiary notification to agency	e-mail/phone call	400/year	Agencies/Legislature

Performance Measures Tracked:

Measure	Approx. Value	Target Value
None	N/A	N/A

Laws, Regulations, and Policies That Govern Sub-Process: TCA 4-3-1007

Current Sub-Process Issues/Problems: None

Improvement Opportunities:

Opportunity *Merge cells to link one Opportunity to multiple impacts)*	Organizational Impacts *(Individually list and describe laws [L] regulations [R], and policies [P], as well as cultural [C] considerations for each opportunity)*	
		C

Applications that Support the Sub-process

Process Name: General Ledger	**Process Identifier: GL**
Sub-Process Name: Chart of Account Maintenance	**Sub-Process Identifier**: GL-1
Application Name(s) *(Internal name and vendor's name)*	**Technology Description** *(Programming vendor, language, platform, database, etc.)*
Statewide Accounting and Reporting System (STARS)	STARS is KPMG's mainframe governmental accounting system. It is written in COBOL and uses an IMS database.

Process: GL General Ledger	**File:** GL Visio Diagrams.vsd
Sub-Process: GL-1 Chart of Accounts Maintenance (Fund, Allotment, Department, Object and General Ledger)	**Date:** 11/04/02
Prepared By: Salvaggio, Teal & Associates	**Page:** 1/2

Process:	GL General Ledger		**File:**	GL Visio Diagrams.vsd
Sub-Process:	GL-1 Chart of Accounts Maintenance (Project)		**Date:**	11/04/02
Prepared By:	Salvaggio, Teal & Associates		**Page:**	2/2